SR 134-10 881-6 B-June 1911

(23)

Previous references.
L.R 10/1864-5 881-12
SR 158-10 881-2 B-4-1911
SR 124-10 881-6 B-6-1911
SR 187-0981-97-7-1910
Judicial 881-12 B-7-05
Excise 33-22-8.

1901-12
S. R.)

File No. 124-10

Serial Nos. 7-12

(27)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7 - 12

Part B. for March 1912

SUBJECT.

Import of Country beer into the State.

---

7. From 7-A. Resident in Mysore.
D.O. No 4099 dated 12th ~~January~~ July 1911.

Requests to be informed as to how foreign and country liquors are dealt with in the Mysore State. Stating that as no customs duties are being levied since 1865 and as foreign liquors imported into the State are not subject to any further duty it is understood that English beer can be imported free of duty and that a tax of three annas a gallon can be levied on beer manufactured in India

G. R. S. 58

8. To the 7-A. Resident. No. Pol 450 d. 18-11-11.

and Country beer as country liquor, that it was said in the official letter referred to ~~both~~ that both kinds of beer are placed on a footing of equality because licenses for that Vend were Sold by public auction and a hogshead fee of Rs 7-2-9 was levied on English beer in place of Surcharge fees and an Excise duty of Rs 7-2-9 is levied on country beer, and that this Charge was introduced in 1910 on the representation of the Excise Commissioner. In Respect of the abolition of all Export and import duty in the State in 1865 States that the Correspondence of 1864-5 Contained no Specific reference to the taxation of liquor, but related entirely to timber and other Similar articles of trade.

9 From The F.A. Resident-
D.O. No. 7190 D. 25.11.11
Asks for a copy of the Correspondence of 1864-5 referred to in Sl 8.

10. To The F.A. Resident-
No Pol. 652 d. 3.2.12
Informs that arrangement has been made to get the Correspondence printed and promises to Send him a copy as Soon as Copies are received from the press.

11. To The Supdt. Govt. Press.
No Fe. 3196 d. 12.2.12

G.R.S. 11] 1911-12

GENERAL AND REVENUE SECRETARIAT

(R)

NOTES.

File No. 124-10.

FILE HEADING.

Import of Country Beer into the State

From The First Asst to the Hon'ble the Resident in Mysore.

DO No. 4099 Dated 12th July 1911 Received 12/14th July 1911.

Diary No. 175 Enclos. – Spare Copies – Serial No. 7

BRIEF ABSTRACT OF LETTER.

States that no customs duteas are being levied since 1885 and as foreign liquors imported into the State are not subject to any further duty, it is understood that English beer can be imported free of duty and that a tax of three annas a gallon can be levied on country beer (i.e. beer manufactured in India), and requests to be informed as to how these two Kinds of beers are in practice dealt with in the State.

NOTES AND ORDERS.

Dewan's order on the DO :-

"Early. For a draft through the First Councillor.

The duty of Rs 7-2-9 per hogshead of English beer sold on the Kolar Gold Fields was sanctioned in DO no: 5214/SK 187-09-3 of 20/4/10. But

NOTES—First sheet

GPB—15,000—24-4-09.

G. R. S. 12]
General and Revenue Secretariat.

SR File No. 1244 of 1910

Serial No.

When the suggestions made by the Excise Committee regarding the rates for the sale of foreign liquors for 1911-12 were under consideration this point was one on which certain doubt was raised. But as no innovations were approved and the system in force for 1910-11 was sanctioned for 1911-12 also, no fresh orders were then necessary.

3. Subject for ☉ 2534 SR 44-11.

10-2.

4 sec (4) of

2) A duty of 2 annas and one pie and a half are levied in the Mysore State on every gallon of country beer imported thereto. But in the papers under disposal it is stated that a tax of 3 annas was leviable.

3) It may here be pointed out that what is called duty of Rs 7-2-9 per hogshead was levied instead of the surcharge fee which was being imposed.

Subd for orders.

MS 83

18/7/11. MWK-29

Issue instructions as per enclosure.

18/7/11

Note.—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. 124 of 1910

Serial No.

Draft D.O. not
appd

4) [Recd personal instructions from the Secretary
Please send copy of the
letter to the Ex. Commr and request him to
expedite report and suggest a reply]
Report
3/1/11

No 2624
27-8-11
with 6 collections
& Mem. proposals
as per list enclosed

5) Forwarded to the Excise Commissioner in Mysore for favor of compliance.
Suggesting a draft reply to
the Resident. The reference
may kindly be regarded as
urgent
1/8/11.

By Order
S. Venkatanarayana
for Offg Secretary

11/
1911

6) The Secretariat draft found in this file seems to meet all points. When the late Mr. Venkata Varada Iyengar made his letter it was not that there was no payment levied on foreign beer but that the payment was not called a "duty". It was by the name of surcharge fees: for a license covering sales up to 300 gallons a year a fee of Rs 60/- was levied & for every 250 gallons above that quantity an additional 30/- Under the recent rules the right is sold by auction & a fee of Rs 7-2-9 levied on every hogshead (54 gallons) imported. The difference in the rates under the old & new rules would all be under

NOTE—Contn. sheet.

GPB—50,000—12-8-10

8/h 124 of 1910

(4)

2 fois bon Gallon.

The notification of 26 Oct. ~~1864~~ 1864 has no reference as far as I can see to duties on liquor.

7.8.11 [illegible]

Serial No.

Subject for orders

18/8/10

12/8/10

8) (1) The draft put up may perhaps be approved.

9) (2) The levy of a duty on English beer does not seem to be practicable as all import and Export duties were abolished in the State in 1864. It is perhaps better to revert to the System of levying a "Surcharge" fee instead of a duty or a "Wholesale fee". [Surcharge fee is levied only to supplement the income from the license fee and comes into operation only beyond a certain quantity sold.]

If this is done and communicated to the Resr, the objection implied in them Do. under disposal will be removed.

15/8/11

10) (3) It is perhaps unnecessary to refer in the draft to the similarity in treatment, in all other respects, of English beer and other Foreign liquors e.g. in the free margin allowed for bonafide home Consumption.

15/8/11.

File received with Dr. Asst Secy's

11) The draft letter may be

GPB—50,00 - 12-8-10

(6

G., R. S. 12]

General and Revenue Secretariat. | SR File No. 124 of 1910.

Serial No.	
	approved.
	1st Cr + Dewan) CSB 18/8/11
	may be approved. We cannot levy any import duty on foreign beer - and it should be made clear that the so called hogshead duty is the equivalent of the surcharge hee formerly levied. VBN 23/8/11
13184 24.8.11	Draft approved by Dewan 14.11. SR 24/9/11
	Issue CBN 15/11/11
	SR 15/11/11
	To the FA Residents No Pol. 450 of 8/11/11 Statistical Enclosed Excise Circulars

NOTE—Contn. sheet.

GPB—5,000—26-6-11

C

G. R. S. 12]

General and Revenue Secretariat.

File No. 124 of 1910

Serial No.	
	treated as ~~beer~~ liquor ~~to~~ licensed liquor & Country beer as Country liquor, that it was said in the D.O. letter referred to that both kinds of beer were placed on a footing of equality because the licensees for the sale of ~~were~~ were sold by public auction and a lump sum fee of Rs 7-2-9 was levied on English beer in place of shop keepers fees & the excise duty of Rs 7-2-9 is levied on Country beer & that this ~~duty~~ change was introduced in 1910 on the representation of the Excise Comr. ~~Commissioner with~~ respecting the abolition of all export & import duty in the State in 1865 States that the Correspondence of 1864-65 contained no specific references to the taxation of liquor but related entirely to timber and other similar articles of trade.
	From the A. Resident D.O. No. 7190 of 25/11/11 Asks for a copy of the Correspondence of 1864-65 referred to in the above.
	The Correspondence of 1864-65

NOTE—Contn. sheet.

GPB—5,000—26-6-11

G. R. S. 12]

General and Revenue Secretariat.

SM File No. 124 of 1910.

Serial No.

has not been printed, but the Resident has been asked for a copy of it. The official collection itself has to be sent to him for perusal & return. Or almost all the papers in the collection with the exception of a few papers have to be copied & sent up. Should for orders.

The file is put up below.

Page 50

27/11/11

R.R.
27.11.11.

It would be better perhaps to get the necessary papers printed and forward a copy to the Resident. There seems to be no harm in giving a copy, intoxicating liquors are not referred to in the Correspondence (tho' opium and ganja are).

28/11/11.

Keep file Secy's return from Delhi.

12/
28.11.11.

Sec'y Yr - Please take early action to get the papers printed. Inform Mr Warburton that a copy will be sent as soon as the printing is finished.

Perhaps draft please

31/11/12

copy 5/12/11

NOTE—Contn. sheet.

GPB—5000—26-6-11

(6)

G. R. S. 12.]
General and Revenue Secretariat.

SR File No. 124 of 1910.

Serial No.

6 To F.A. Resident
No Pol 6528 dt 27/12
Informs that arrangements
have been made to get the
correspondence printed &
promises to send them a copy
as soon as copies are received
from the Press.

11 To Messrs Govt Press
No 7878 dt 12/12/12
Requests them to furnish the
accompanying Correspondence
& furnish 50 copies of the
Collection

Ruled with a copy of forg. a
copy to the F.A. Resident
Dec 50
12/12

May issue
SR
12/12/12

Secy)
Issue
AB
13/3/12
SR
13/3/12

NOTE—Contn. sheet.

GPB—50,000—12-8-10

(11)

G. R. S. 12]
General and Revenue Secretariat.

S.R. File No. 124 of 1910

Serial No.	
12	To. F.A. Regt. Pol. 770 Dy. 14.3.12
	Forwarding a Copy of the printed Compilation of the Correspondence relating to the abolition in 1864-65 of certain import & export duties &c

NOTE— Contn. sheet

GPB—50,000—12-8-10

D. O. No. 2831

D. 175

THE MYSORE RESIDENCY,

Bangalore, 12th July 1911. 191

D.O. No. 4099.

My dear Dewan Sahib

Will you please refer to Mr. Balasundaram Iyer's letter Pol. No. 1128, dated the 30th June 1911, in which it is stated that in the Mysore State both country beer and English draught beer are placed on a footing of equality.

It is understood that no customs duties of any kind are levied in Mysore, all import and export duties having been abolished in 1865. In the Durbar's letter Pol. No. 21, dated 8th July 1905, it was mentioned that foreign liquors imported into the State were not subject to any further duty and that country liquor manufactured within British India was not allowed to be sold in Mysore. In the circumstances the position was understood to be that English beer could be imported free of duty while a tax of 3 annas a gallon was leviable in Mysore on beer manufactured in India. Colonel Daly will be glad to be favoured

3 & 7.

favoured with a definite statement as to how - - these two kinds of beer are, in practice, dealt with in the State.

Yours Sincerely
P B Wadhwa

124-10
156.

T. Ananda Rao Esqr., C.I.E.,
Dewan of Mysore.

5½

cleared 8/11

2

G.R.S. 26]

File No. 124

Serial No. 10 8

6/11

Diary No. of letter replied to 175

DO Pol. No. 450

Encls.

General and Revenue Secretariat

(8/11)

, the 19 .

Date of issue 18-11-11

Signed by

Dear Sir

With reference to your DO. letter No 40992 12/7/11 addressed to the Diwan enquiring how English Beer & Country Beer are dealt with in the State &c, I am desired to state that the former is treated as Foreign Liquor & the latter as Country liquor. It was stated in my official letter no Pol 1288 30/8/11

Yours truly

B Ramaswamaniyar

B Guree 11.L

over.

SUBJECT.

kind of beer
~~class~~ of beer in the three ~~kinds of~~
~~liquor~~ were placed on
a footing of equality
because the weight of
Sterling beer in ~~there~~ was
sold by public auction
and a hogshead free of
£7.2.9 was levied on
each hogshead of French
Beer sold while a duty
of a corresponding amount
~~is~~ levied on Country
Beer. Prior to the year
duty was charged on
French Beer - but a
surcharge fee of £30/-
every 250 gallons or
portion thereof sold ~~we were~~
~~£500~~ gallons was being
levied whereas Country
Beer paid a duty of
£7.2.9 per hogshead
~~2~~ the year
~~£10~~ on the preferential
~~of~~ the Privy Council Committee
that the licensed
~~to~~ the sale of

List of enclosures,

One

18/12/11

Copied by

Examined by

GPB—20,000—25-9-10

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

of Conolly's was working his concern at a great disadvantage owing to the extremely unfavourable position of the licensee of the English Beer tavern, a change was introduced by the levy of a duty or fee of Rs 7-2-3 on every bag of English Beer sold in place of the surcharge fee.

Adverting — 2. In this connection I have to add that

the reference made in para 2 of your letter to the abolition of customs duties in Burma in 1865 and to the Burma's letter of the 8th July 1905, I am to explain that the Conolly's liquor spoken of in Venkatarama Aiengar's letter no Pol 219 8/2/05

L. R 10/864-05. Sh 1512.

J.

X

Sh 2 in G.M. 10/865.

X

GPS—10,000—22-2-11

did not include Beer
in as much as under
the Country Liquor rules
contained in Mohr. no
593/Ext. 5958 30/8/02 (copy enclosed for ready reference)
the sale of "Beer" manu-
factured in British India
was not absolutely
prohibited in Mysore -
and the licensees were -
permitted to import
and sell "Beer" brewed
on the Nilgiris only
Messrs Meakin & Co
Ootacamund in the Chief-Ship
of Bangalore - I crave also
to invite attention to
the circumstance that
the correspondence
in 1864-65 which led
to the abolition of Export
& Import duties in
Mysore contained no
specific reference

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

whatever to the taxation of liquor and related articles & to tinlea and other similar articles forming the material of ordinary trade

Yours truly

CSB 18/8/11

O.W. Ellery.

to P.B. Warburton Esqre I.C.S.

23/8/11

14/9/11

GPB—10,000—22-2-11

7

Pol No. 888
R 25-11-11

T/ 25/11/11

D.O. No. 7190.

THE MYSORE RESIDENCY,

Bangalore, 25th November 1911.

Secy/

Dear Sir

I am desired to acknowledge the receipt of your D.O. letter No. 450 Pol., dated the 18th November 1911, regarding the manner in which English and country beer are dealt with in the Mysore State, and to ask you to kindly forward, for perusal a copy of the correspondence of 1864-65 which is alluded to in the concluding portion of your letter.

Yours sincerely
J. Richards
for T.H.R.

DIARY No. 1887

19 11-1912
SECTION S.R.
FILE No. 124-10
SERIAL No. 9

C.S. Balasundaram Iyer Esq.,
Secretary to the Govt. of H.H.
the Maharaja of Mysore,
General and Revenue Departments.

G.R.S. 26]

File No. 124-10

Serial No. 19

*Diary No. of letter replied to*_____

DO Pol. No. 652

General and Revenue Secretariat

( )

, *the* 19 .

Date of issue 3-2-1912

Signed by

Mr C. S. Balasundaramiyer

To

Dear Sir

With reference to your DO. letter no 7190 2 Sr. Nov 1911 asking for a copy of the correspondence noted in the concluding portion of my letter no Pol 650 dt 18/11/11 in regard to the treatment of English & Country liquor in the Mysore State I have to inform you that the

over.

SUBJECT.

~~Correspondence~~ is all
in manuscript
& arrangements has
been made to get the
Correspondence printed as early as possible
& to send you a copy
thereof as soon as the
it is ready.
I regret the delay which
was due to my absence
from H.Q. at Hill Head.

Yours truly

J. H. Welsh

Rt. P.B. Maclennan Esqre M.C.

List of enclosures,

nil
3/12/12

Copied by

Examined by

GPB—10,000—28-2-11.

2 drafts 10

G.R.S. 267

File No. 124-11

Serial No. 16

Diary No. of letter replied to

No. 23196

12-2-12

General and Revenue Secretariat
(S.R.)
the *19* .

To

The Subordinate Judge
in Mysore

Date of issue 13-2-12

Signed by W Krishnaiah

Sir

I am directed to request that you will be so good as to get the enclosed Correspondence printed & bound together in the form of a Collection of fourteen 50 Copies & the final proof of the

over.

SUBJECT.

copd
12/2/12

Office proof
being returned
by this Office. I am to request that
no matter may be suppressed as by mistake

List of enclosures

Copied by

Examined by

GPB—10,000—28-2-11.